

***Superseded 5/13/2014***

**10-6-109 Budget required for certain funds -- Capital projects fund budget.**

- (1) The budget officer shall prepare for each budget period a budget for each of the following funds:
  - (a) the general fund, including the class "C" and collector road funds;
  - (b) special revenue funds;
  - (c) debt service funds; and
  - (d) capital improvement funds.
- (2) Major capital improvements financed by general obligation bonds, capital grants, or interfund transfers, shall use a capital projects fund budget. The term of the budget shall coincide with the term of the individual project or projects. To the extent appropriate, the requirements for preparation, adoption, and execution of the budgets of the funds enumerated in Subsection (1) above, as set forth in this chapter, shall apply to budgets of capital projects funds.